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### Accounting and entertainment

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## **Accounting and Entertainment: An Introduction**

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### **Introduction**

“Let me entertain you” is not a catchphrase that we typically associate with accountants or accounting work. Indeed, the stereotypical image of the accountant is the boring beancounter rather than the charismatic entertainer. Yet behind the business of entertainment, whether it be the pop concert or the classical opera, lie the inevitable demands for accountability, profitability, and performance measurement. The role of accounting and accountants in the world of entertainment is still relatively under researched within accounting scholarship. This special issue is an attempt to redress this neglect and to explore a range of themes that further our understanding of the interlinkages between accounting, accountants, and the field of entertainment.

The seven contributions to the special issue provide a range of insightful observations on the accounting and entertainment nexus. They contribute to our understanding of how accountants and accounting are framed within the entertainment media, the role of performance measures and annual reports in the funding of entertainment, how accounting metrics are used to evaluate the entertainment experience, how the AGM can serve as an unlikely locale for entertainment, and how an entertainment performance itself can provide a rich data source for the accounting historian. The contributions also comprise a varied collection of thoughts across time and space: from late 19<sup>th</sup> to early 21<sup>st</sup> century, from Canada to Cambodia, from the US to Italy to Australia.

### **An overview of the contributions to the Special Issue**

A useful starting point in our exploration of accounting and entertainment is to consider the manner in which the accountant has been portrayed in the entertainment industry. This is actually one area of the accounting and entertainment nexus which has been previously examined in the literature. In a 1994 special issue of *Accounting, Organizations & Society* on the theme of Accounting and Everyday Life, Hopwood's (1994: 300) editorial called for an investigation of the "popular representation of the accountant". Beard's (1994) analysis of the cinematic role of accountants and accounting provided an insight into how cinema has used, and sometimes abused, the role of the accountant in the name of

entertainment. Dimnik and Felton's (2006) subsequent work provided further understanding of the power of cinema in shaping the public perception of accountants and accounting.

In this special issue, we again address how the media has framed the accountant, but on this occasion, we turn to newspaper media and examine how popular cartoons have represented the accountant. In particular, we witness the role of humour in characterising the accountant. Hopwood (1994) had identified the role of humour in shaping the identity of the accountant many years ago, but it is only in recent years that this line of scholarly inquiry has been pursued. For example, Miley and Read (2012) explored how jokes have informed the stereotype of the accountant and Hellstrom and Lapsley (2016) examined New Public Management from the perspective of humour and comedy. Contributing to our understanding of the influence of humour in shaping the perception of the accountant, two of the contributions to this issue use cartoons as the source of their research data.

Rocher, Christensen and Roy focus on the US superhero comic books genre. Their research involved a study of 139 accountant characters playing different narrative and thematic roles in 163 sequences of US superheroes comic books published from 1938 to 2018. The authors seek to understand the roles played by accountants in these cartoon narratives and whether this role has changed over time. They are particularly interested in investigating any change in the perceived usefulness of accountants to society. Using a narrative analysis model (Greimas, 1966) to analyse the actant functions played by

accountant characters, the authors identify an important shift in society's representations of the accounting profession. The findings show a more positive image of the accountant's role emerging in US superheroes comic books. Since the start of 21<sup>st</sup> century, the accountant is increasingly depicted as a sidekick to the superhero. S/he is someone who is useful to society in terms of their financial and accounting expertise. As the authors observe, accounting itself becomes a superpower. The findings also suggest a distinction between the portrayal of accounting versus the accountant. While accounting work may be more positively portrayed in these comic books, the image of the accountant him/herself remains weak and relatively stereotypical. Sadly also, the accountant comic book character is often disposable and ultimately killed off after s/he has served their purpose.

Cartoons are also the subject of the contribution by Jones and Stanton who examine how newspaper cartoons depicted accountants and accounting in the wake of the Enron scandal. Cartoonists, as cultural critics, continually frame news events when they present the story to their readership. Not surprisingly, the fall of Enron and the subsequent collapse of Arthur Andersen provided political cartoonists with rich material to entertain their newspaper readers. As a consequence, editorial cartoons were an important medium in shaping the public opinion of accounting and framing the societal image of accountants during this era. In order to capture this shift the authors draw on a data set of twenty six cartoons, drawn mainly from US newspapers. Using Greenberg's (2002) rhetorical theory

of humour to analyse these cartoons revealed their significance in casting accountants and accounting in a negative light. Cartoons on creative accounting, the shredding of documents, and tax fraud typically portrayed accountants as dishonest or even criminal characters. This leads the authors to observe that the Enron scandal has reshaped the traditional view of the accountant stereotype. Neither the boring beancounter nor the business professional dominated the public consciousness in the wake of Enron. Rather the image of the fraudulent accountant emerged. Consequently, this paper highlights the significance of entertainment forms, such as cartoons, in shaping the public perception of the accountant.

Another form of entertainment media, television is the focus of Maier's contribution to this special issue. Television has been one of the most powerful and pervasive modes of media entertainment in the family home (Fiske, 1987). A small but significant body of accounting scholarship has already adopted television as a research context. For example, Maier (2017) examined the role of calculative practices in the making of a television drama, Bay (2018) studied a television series which attempted to mould the financially responsible citizen, and Carter and McKinlay (2013) investigated the role of management accounting in reshaping television programme making at the BBC. Maier makes a further contribution to this field with her study of the Canadian Broadcast Development Fund for this special issue. This fund was established in 1983 in response to a concern over the paucity of Canadian produced television programmes and the dominance of US television

in Canada. The fund sought to redress this problem by investing in Canadian television programming and supporting the growth of a domestic TV production sector. Drawing on annual reports, parliamentary reports and government policy documents, Maier examines the evolution of performance measures and evaluative practices used to assess potential funding projects from 1983 to 2010. Her study reveals a shift in performance measures over this period: as demand for funds began to exceed supply the performance measurement system expanded to include not only financial metrics but also non-financial measures that reflected the Fund's cultural priorities. By the late 1990s, funded projects had to have a clear cultural focus, specifically addressing Canadian themes. Maier's study therefore contributes to our understanding of the powerful consequences of performance measures. In this case, the selection of a particular set of measures played a key role in shaping the entertainment content of Canadian television.

The funding of entertainment is also the focus of the contribution to this special issue by Rentschler, Lee and Subramaniam. The authors conduct an historical review of the Australia Council for the Arts (ACA), the statutory authority for Australia's arts and entertainment funding. Specifically, the authors seek to examine the role of annual reports in establishing the legitimacy of this art council. They address this research question by analysing the annual reports of the ACA for its first 25 years, from 1972-1997. Further data sources included media reports over the time period and interviews with key stakeholders. Drawing on legitimacy theory, the authors investigate how as a new

institution, ACA sought to build its legitimacy amongst stakeholders through claims made in the annual report. Over time, as organisational legitimacy was established, there was a shift in funding allocations from popular forms of entertainment to more elite artistic ventures. Consequently, the authors reveal the vital role that accounting can play in influencing the scope of a nation's cultural entertainment forms.

It is useful at this juncture to reflect on the relationship between entertainment and popular culture. A body of research has emerged in recent years which explores the role of accounting within the realm of popular culture (Jeacle, 2012). Contributions to this scholarship include studies of the linkages between accounting and pop music (Smith and Jacobs, 2011; Jacobs and Evans, 2012), accounting and popular fiction (Evans and Fraser, 2012; Czarniawska, 2012), and accounting and popular theatre (Lapsley and Rekers, 2017). Often these sites of popular culture are also locales of entertainment. For example, cinema going is a popular pursuit that provides mass entertainment (Branston, 2000) and certainly cinema has provided a research context for accounting scholars (Bialecki et al., 2017; Jeacle, 2009; Jeacle, 2014). However, sites of entertainment are not always places of popular culture. Museums and art galleries are typically associated with 'high' culture rather than the 'low' culture of the masses. Yet these institutions are increasingly becoming entertainment destinations. As popular visitor attractions they inevitably have a mission to entertain in addition to educate. Consequently, studying the world of



entertainment allows us to expand the scope of accounting scholarship even further and to consider new contexts in which accounting's reach and influence pervade.

Agostino and Arnaboldi's contribution to this special issue aptly captures the increasing pressure to which museums are subject in order to deliver an entertainment experience: rather than a passive viewing of historical artefacts, visitors are now seeking a much more interactive experience. The authors examine this transformation (from a preservation to an entertainment ethos) within the context of Italian state museums and unravel the role of accounting practice therein. Their examination of the Italian government's reform of cultural participation over a history of seven years draws on documentary evidence in the form of policy documents together with interviews with museum directors and government representatives. The authors trace an evolving picture of accountability to central government as a result of the reform. Pre reform, the focus of accountability was cataloguing and checking the state of heritage assets. Post reform, museums became autonomous entities that published their budgets, financial statements and annual reports on their website. Visitor numbers emerged as a key metric of success and accordingly, an array of new entertainments was initiated by museums to boost numbers and revenue. A new accreditation system was introduced that evaluated museum performance on the basis of the visitor services offered (such as interactive media tools). There was also the creation of an online platform to gauge public opinion on the museum experience and hence social media analytics become a new focus of performance management.

Consequently, this paper provides an insightful understanding of how accounting practices can become entwined with the delivery of an entertainment experience.

Another venue that we would not traditionally associate with entertainment is the Annual General Meeting (AGM), yet this is the context of Halabi's contribution to this special issue. In particular, Halabi examines football club AGMs in 1890s Australia. Football was, and remains, a particularly prominent form of sporting entertainment in Australia. The interplay between accounting and sport has been well established in the accounting history literature (Potter and Lightbody, 2016). Halabi's work sheds further light on this interrelationship by observing how the entertainment aspect of football even continued into the AGMs of Australian football clubs. While we associate AGMs as forums of accountability, information dissemination and ceremonial displays of governance, we tend not to think of them as entertainment events in their own right. Halabi's study provides an insight into the social history of such clubs by undertaking a review of newspaper reports of AGMs during the 1890s, encompassing reports on ninety-three AGMs and eleven football clubs. The review reveals that these gatherings drew very large numbers due to the popularity of this entertainment form. They were important social events for members where they gathered to award prizes to players and to celebrate the success of their club. Social interaction between members was also facilitated by the serving of refreshments, dancing and musical entertainment. Consequently, this paper

prompts us to recognise and appreciate the broader role that AGMs may play in social life.

Our final contribution prompts us to consider entertainment not only as a research context, but also as a potential source of research data. In an innovative paper, Miley and Read draw upon an entertainment performance by a popular circus to support their understanding of accounting for rice in Cambodia. In particular, the authors use this circus performance as an archival source to supplement their review of a more traditional archival source. This leads them to argue that entertainment forms, such as circus performance, can capture important cultural knowledge that may be lost from traditional archives. Using entertainment as a knowledge source widens the scope of our knowledge beyond the written archive. Such a source is useful not only to fill gaps in understanding due to a lost or partial written archive, but also as an important archival source in its own right, particularly where the performance delivers an historically important cultural narrative. In this manner Miley and Read recognise the significance of knowledge creation by indigenous peoples. This viewpoint has important consequences for accounting history research and how we view what constitutes an archive. It challenges us as scholars to move beyond the familiar and potentially narrow Western view of archival research, to avoid present-mindedness, and to embrace alternative forms of historical knowledge.

### **Some final remarks**

In conclusion, entertainment is a rich research context for accounting historians. Understanding the ways in which accounting is intertwined with entertainment recognises the broad social context of accounting practice (Hopwood, 1983). In particular, it allows the accounting scholar to fully engage with the cultural context of everyday life (Hopwood, 1994) and to understand the power of accounting in actively shaping that context. As Carnegie and Napier (2012) argue, accounting is a human practice and therefore everyday settings are important research sites. Such sites encourage us to engage with domains that sit at the boundaries of our discipline. Yet the boundaries are often where accounting is at its most interesting (Miller, 1998). This is a stance readily supported by accounting historians who recognise the importance of pushing the boundaries of our discipline (Fowler and Keeper, 2016) and of furthering its interdisciplinary agenda (Baskerville et al, 2017). Indeed, accounting history is inherently interdisciplinary (Carnegie & Napier, 2012) and therefore easily operates across a broad domain of intellectual curiosity. Historical scholars tend to seek contextual richness as a matter of course (Parker, 1999) and are therefore open to exploring new research vistas. It is not surprising therefore that accounting history scholars have strongly argued the case for examining accounting in non-typical settings (Gomes et al, 2011). There is a deep appreciation within accounting history of the opportunities to be gained by studying

accounting in diverse and unusual arenas (Lai & Samkin, 2017). The nexus between accounting and entertainment is one such setting.

While the contributions to this special issue have addressed important themes, there are still many questions to be answered. How, for example, do cost considerations and budgetary concerns influence the actual content of entertainment? How does the accountant shape the contours of the entertainment experience? Do accounting issues influence investment in entertainment? Equally, what is the role of audit or assurance work more generally in the entertainment business? Accounting history is well placed to answer some of these questions and to shed light not only on historical aspects of accounting and entertainment but to also inform our understanding of accounting's present and future (Carnegie and Napier, 1996). The world of entertainment is a research site that can entertain the accounting scholar for many years to come.

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